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on solvent stockholders to pay debts of creditors of the company, a return of "no effects" on executions issued on decrees for former assessments is *prima facie* evidence, at least, of the insolvency of those as to whom such returns were made.

4. **INSOLVENT CORPORATIONS**—*Decrees against stockholders*—*Proceedings against real estate*. In winding up the affairs of an insolvent corporation and collecting assessments of its stockholders, the creditors will not be compelled to enforce decrees for assessments against the real estate of the stockholders. It is immaterial whether the relation of the stockholders to each other is that of principal and surety, or of co-sureties. The adjustment of these rights between the stockholders would be too tedious and dilatory to require creditors to resort to it.

THE DOUGLASS CO. v. COMMONWEALTH.—Decided at Staunton, September 14, 1899.—*Harrison, J.*:

1. **ASSESSMENT OF LAND FOR TAXES**—*Several tracts*—*Excessive acreage of one tract*—*Remedy*. Lands are assessed for taxation in separate tracts or parcels, and each tract must bear its share of the burden of taxation. The fact that one tract is assessed at a greater acreage than it contains does not justify the commissioner of the revenue in diminishing the acreage of another distinct tract, or in dropping it from the tax books, even though both tracts be owned by the same person. The proper remedy is by a proceeding to correct the erroneous assessment.

2. **TAXES**—*Erroneous assessment*—*Proceeding to correct*. In a proceeding to correct an erroneous assessment of land, the validity of that assessment cannot be determined by enquiring whether another tract separately entered for taxation has been assessed at more than the acreage actually contained therein.

3. **TAXES**—*Omitted lands*—*Reinstatement*—*What taxes to be charged*—*Constitutional law*—*Amendment XIV of Constitution of United States*. Under the provisions of section 479 of the Code, where land has been improperly dropped from the land books, it is the duty of the commissioner of the revenue to reinstate it, and charge on it taxes at the rate imposed by law for each year it has been omitted, together with lawful interest on each year's taxes. This section of the Code is not in conflict with the Fourteenth Amendment of the Constitution of the United States, as ample provision is made by sections 567 and 568 of the Code to have the action of the commissioner reviewed and, if erroneous, reversed.

4. **TAXES**—*Omitted lands*—*In what name reinstated*—*Section 479 of Code*. If the records fail to disclose any change of ownership of land between the time when it was dropped from the land books and the time it is reinstated, it should be reinstated in the name in which it stood when dropped. That person is the true owner within the meaning of section 479 of the Code.